



NEWS RELEASE

**STATE BOARD
OF EQUALIZATION**

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FOR IMMEDIATE RELEASE

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LEONARD PROMOTES FREE LEGAL AID PROGRAM
Urges Taxpayers to Take Advantage of Student-Run Tax Law Clinics

Bill Leonard, Member of the State Board of Equalization, today urged Californians with tax appeals to take advantage of a highly successful legal aid program. Over the past year, law school students in Northern and Southern California have offered pro bono assistance to individuals with cases before the publicly elected Board of Equalization. Students from the University of the Pacific's McGeorge School of Law in Sacramento were the first to participate.

"Tax law is a burdensome subject, as any small business owner can tell you. These students have found a new and important role in public service, and I applaud their efforts," said Leonard.

The Board of Equalization hears appeals for a variety of state taxes and fees. Appellants may represent themselves or hire counsel, but the added costs of legal representation can be an additional burden for taxpayers.

"The program is good for everyone. The taxpayers gain representation they may not otherwise have. The law students find practical experience, and the state benefits through quicker resolution of tax appeals," Leonard added.

With strong support from Leonard, the Board began working with law students to provide legal assistance clinics for individual taxpayers through a new Tax Appeals Assistance Program. Participating students have since gathered evidence, offered advice, and filed appeals maintaining taxpayers' positions.

To date, 24 students have worked on 102 taxpayer appeals. While most cases will be worked out through the appeals process, 28 of the appeals were quickly resolved in the taxpayer's favor after students stepped in.

The students handle cases involving Homeowner and Renter Property Tax Assistance (HRA) issues, head of household filing status, state assessments following federal actions, statutes of limitation, and relief of interest and penalties. As the program grows, students' caseloads may extend to other individual and business tax cases.

Students from Chapman University's School of Law in Orange have also participated, and Loyola Law School Los Angeles joined this fall.

The legal assistance program is in addition to other BOE efforts to educate taxpayers and make sure they are treated fairly, including the services of the BOE's independent Taxpayer's Advocate office.

More information on the Tax Appeals Assistance Program is available at www.boe.ca.gov.

Bill Leonard, of Sacramento/Ontario, was elected to his first term as Second District Member of the State Board of Equalization in 2002. Prior to his election, he served in the State Assembly (1978-1988,

1996-2002) and in the State Senate (1988-1996).

The five-member Board of Equalization collects almost \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

Other Board Members include Betty T. Yee of San Francisco, Acting Member, First District; Claude Parrish of Long Beach, Third District; Chairman John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

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